On 10 August 2016, Costa Rica and Germany exchanged their respective ratification instruments, which was the last requirement for the entry into force of the Double Taxation Treaty between Costa Rica and Germany for the avoidance of double taxation with respect to taxes on income and capital (the Treaty).¹

The Treaty will be effective for withholding taxes in both countries as of 1 January 2017. The Treaty will be effective for other taxes to which it applies in tax periods that begin on or after 1 January 2017.²

Endnotes


2. In accordance with Article 32 of the Treaty.
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